A

CHEW HUAT JIN & ORS

v.

ANDREW LIM TATT KEONG & ORS

B

HIGH COURT MALAYA, PULAU PINANG
VARGHESE GEORGE J
[CIVIL SUIT NO: 22NCVC-329-2011]
19 MARCH 2012

C ***CIVIL PROCEDURE:*** *Locus standi - Action by beneficiaries of estate - Whether declarations sought to preserve and protect properties of estate - Whether beneficiaries had locus standi to commence action - Whether special circumstances existed*

D ***CIVIL PROCEDURE:*** *Striking out - Application for - Application to strike out action - Whether plaintiffs' action was vexatious, frivolous and an abuse of process of court - Whether plain and obvious case for striking out - Whether plaintiffs had locus standi to commence action - Rules of the High Court 1980, O. 18 r. 19*

E By his last will, the late Chew Boo Chiew ('the deceased') had appointed his wife to be the executrix and trustee of the will. A grant of probate had been duly applied for and issued to the deceased's wife in respect of the estate of the deceased ('the estate'). The beneficiaries of the estate ('the plaintiffs') claimed
F that their inheritance through the estate had been adversely or detrimentally affected by the defendants. The estate had a one-third interest in Continental Star Sdn Bhd ('CSSB'), and the plaintiffs alleged that the first defendant, a partner of the legal firm of Messrs Lim Cheng Poh and Rahim ('the second defendant')
G and a shareholder or director of CSSB, had by fraud, unlawful or wrongful means or deception, had intermeddled with and diluted the estate's shareholding interest in CSSB. According to the plaintiffs, the other defendants, which included a firm of solicitors, directors and shareholders of CSSB and Senitrad Sdn Bhd ('the
H eighth defendant'), had assisted the first defendant in perpetuating the alleged fraud or were otherwise interested or directly related to the matters complained of by the plaintiffs. The plaintiffs further submitted that the defendants had also, by wrongful acts and fraud, transferred a plot of land situated in Pulau Pinang ('the

I

land'), which belonged to CSSB, to the eighth defendant. The plaintiffs, thus, commenced the present action against the defendants wherein they sought, *inter alia*, declarations to nullify the transfer of certain shares in CSSB and the transfer of the land to the eighth defendant, and generally for damages for fraud and conspiracy. The defendants, however, filed their applications to strike out the plaintiffs' suit. During case management, it was by consent agreed between the parties that the common issue raised by the defendants in their respective applications to strike out the plaintiffs' instant action was whether the plaintiffs had the *locus standi* or legal competence to commence this suit. The plaintiffs contended that as beneficiaries, they were entitled to seek declarations to preserve and protect properties of the estate. The defendants, however, argued that the remedies sought in the instant action were within the purview of the executrix of the estate and not the plaintiffs as beneficiaries. They further submitted that there was a pending proceeding in the High Court on the same subject matter as the present case.

Held (striking out plaintiffs' action with costs):

(1) As a general rule, a beneficiary to a deceased's estate had no interest and consequently, no legal title to commence an action independently of the legal representative duly appointed to administer the estate, whether the deceased died testate or intestate. However, in special circumstances, a beneficiary could seek a declaratory relief 'for the limited purpose of protecting and preserving the assets of the estate' especially if the legal representative to the estate had yet to be appointed. The effect of the reliefs sought by the plaintiffs in the present case was to secure an interest for themselves in the land directly. As there were no special circumstances for any exception to be made on the facts of this case and since the reliefs sought by the plaintiffs were not only declarations sought to protect or preserve the assets of the estate, the plaintiffs had no *locus standi* to prosecute this action. (paras 10, 15, 16, 17 & 19)

(2) The plaintiffs' claim in this suit was against the backdrop of there being in existence a duly appointed and recognised executrix to advance the rights and interests of the estate. There was a pending litigation in court on the same subject

commenced by that executrix for similar remedies as was basically sought by the plaintiffs as beneficiaries of the estate in the present case. In the circumstances, the plaintiffs' action as a whole was vexatious, frivolous and an abuse of the process of the court. Thus, the present case qualified as a plain and obvious case to be struck out under O. 18 r. 19 of the Rules of the High Court 1980. (para 18)

(3) The defendants had been dragged into the fray unnecessarily without any sustainable legal foundation. The first to seventh defendants and the ninth to 14th defendants were thus awarded costs of RM15,000 each. (para 20)

Case(s) referred to:

Al Rashidy Kassim & Ors v. Rosman Roslan [2007] 3 CLJ 361 FC ***(refd)***

Chor Phaik Har v. Farlim Properties Sdn Bhd [1997] 4 CLJ 393 FC ***(refd)***

Deraman & Ors v. Mek Yam [1976] 1 LNS 20 FC ***(refd)***

Khaw Poh Chhuan v. Ng Gaik Peng (f) & Yap Wan Chuan & 9 Ors [1996] 2 CLJ 185 SC ***(refd)***

Law Hock Key & Anor v. Yap Meng Kan & Ors [2008] 3 CLJ 470 CA ***(refd)***

Omar Ali Mohd & Ors v. Syed Jafaralsadeg Abdulkadir Alhadad & Ors [1995] 3 SLR 388 ***(refd)***

Legislation referred to:

Rules of the High Court 1980, O. 18 r. 19

For the plaintiffs - John Khoo (Elson Beh with him); M/s Ismail, Khoo & Assocs

For the 1st, 2nd, 5th & 6th defendants - V Sithambaram (Rueban Kumar Asokan with him); M/s Sitham & Assocs

For the 3rd and 4th defendants - P Navaratham; M/s Nava and Assocs

For the 7th defendant - Balvinder Singh Kenth; M/s Balvinder Singh & Co

For the 8th, 11th, 12th, 13th & 14th defendants - Sri Dev Nair; M/s Sri Dev & Naila

For the 9th defendant - Justin E L Chin; M/s Christina Chia Law Chambers

For the 10th defendant - Lew Chee Seong; M/s C S Lew & Partners

Reported by Vani Krishnan

JUDGMENT

Varghese George J:

Introduction

[1] The plaintiffs, at para. 22 of the statement of claim, described themselves as beneficiaries of the estate of Chew Boo Chiew (deceased) (the estate). The late Chew Boo Chiew who passed away on 29 March 1995 was the father of the plaintiffs.

Material placed before the court showed that the late Chew Boo Chiew by his last will (made on 3 August 1994) had appointed Choong Teik Kim (his wife) to be the executrix and trustee of the will. A grant of probate had been applied for and issued to the said Choong Teik Kim on 27 February 1995 (extracted on 5 February 2002) in respect of the estate.

[2] The plaintiffs' complaint in this action was basically centered on the estate's alleged one-third interest in Continental Star Sdn Bhd and a conspiracy supposedly orchestrated by Andrew Lim Tatt Keong who it is claimed, aided by others, had by fraud, unlawful or wrongful means or deception intermeddled with and diluted the estate's shareholding-interest in Continental Star Sdn Bhd. It was also alleged a piece of land known as Lot 7683 in Mukim 13, Daerah Timur Laut, Pulau Pinang (Lot 7683) owned by Continental Star Sdn Bhd had also by wrongful acts of similar nature as above, been transferred to Senitrad Sdn Bhd (the eighth defendant). In the result, as it would appear, the plaintiffs' underlying allegation was that the plaintiffs' inheritance (through the estate) had been adversely or detrimentally affected.

[3] Mr Andrew Lim Tatt Keong was cited as the first defendant in this action in his capacity as a partner of the legal firm of Messrs Lim Cheng Poh and Rahim (second defendant). He was also named as the sixth defendant in his personal capacity as a shareholder, officer or director of Continental Star Sdn Bhd.

The other defendants in this action, as it would appear had all been dragged in (or rather trawled in), allegedly on account of their involvement with or for being parties that assisted in perpetuating the alleged fraud or were otherwise interested or directly related to the matters complained of by the plaintiffs. They

included a firm of solicitors, directors and shareholders and ex-statutory officers of Continental Star Sdn Bhd and Senitrad Sdn Bhd.

[4] The relief sought by the plaintiffs as it appeared by the prayers in the statement of claim included for declarations to nullify the transfer of certain shares in Continental Star Sdn Bhd, to nullify the transfer of the Lot 7683 to the eighth defendant, and generally for general, exemplary, aggravated damages for fraud and conspiracy. More ominously however the plaintiffs were also seeking in this action for orders to the effect that 2/3 of the interest of the eighth defendant in Lot 7683, and a further 2/3 interest in Lot 7683 (as it would further appear) be directly transferred and registered into the name of the plaintiffs.

[5] All the defendants uniformly took umbrage at the plaintiffs' institution of this action and through their respective solicitors filed application to have this suit struck out. The objections of the defendants could be summarised as including the following:

(a) the plaintiffs lacked the standing or capacity to bring an action for the relief sought, as beneficiaries of the estate; plaintiffs had no *locus standi*.

(b) the plaintiffs were incompetent to prosecute any aspect of the alleged claims, if at all, as beneficiaries of the estate; any such cause of action available was for the estate through the executrix to pursue.

(c) the plaintiffs had failed to show any reasonable cause of action accruing personally in their favour.

(d) this action by the plaintiffs was frivolous and an abuse of the process of court.

(e) the estate through the executrix and trustee had *vide* Penang High Court Civil Suit No: 22-555-2008 commenced proceedings against the first and eighth defendants in respect of matters related to estate's interest in Continental Star Sdn Bhd; this action was still pending in the court for final disposal.

(f) the eighth defendant in Penang High Court Originating Summons No: MT3-24-1778-2008 (by an order of the Court of Appeal made on 28 April 2011 on appeal) and in Penang

High Court Saman Pemula No: 24-1975-2010 by an order of the court of 10 May 2011, had successfully removed private caveats entered over Lot 7683 by the executrix of the estate in the former case (Presentation No: 2514/2004 in February 2004) and by the first plaintiff in the latter case (Private Caveat No: 07998 2009021279 entered on 16 December 2009).

(g) on account of the matters stated in (e) and (f) above, there was duplicity or multiplicity of proceedings, since the contentious issues in Penang High Court Civil Suit No: 22-555-2008, Originating Summons No: MT3-24-1778-2008, Saman Pemula No: 24-1975-2010 and in this action all arose substantially from the same set of facts.

In the case of the ninth defendant (a current shareholder in Senitrad Sdn Bhd (eighth defendant)), it was contended that there was no possible cause of action that could be sustained against this defendant, as the ninth defendant was only incorporated in 2003, while the alleged conspiracy, defrauding or deception raised by the plaintiffs in this suit all allegedly transpired prior in the 1990's.

Preliminary Issue – By Consent

[6] When the matter first came up before me for case-management, the glaring common issue that was raised in all of the applications to strike out the plaintiffs' instant action was whether the plaintiffs in their capacity as beneficiaries had *locus standi* to institute and prosecute this action in the first place. It was by consent agreed then that this common issue as to whether the plaintiffs had *locus standi*, or to put in other words, legal capacity or competence, to bring this suit should be determined as a preliminary issue as between the parties.

Plaintiffs' Submission

[7] In the rather brief written submissions filed by counsel for the plaintiffs, the plaintiffs relied on the judgment of the Federal Court in *Al Rashidy Kassim & Ors v. Rosman Roslan* [2007] 3 CLJ 361 and the decision of the Singapore High Court in *Omar Ali Mohd & Ors v. Syed Jafaralsadeg Abdulkadir Alhadad & Ors* [1995] 3 SLR 388 as the basis for their contention that the plaintiffs had

locus standi or legal capacity to bring this action. Counsel argued that as this action was, seeking declarations to preserve and protect properties of the estate, and since the plaintiffs as beneficiaries had an equity in the estate, the plaintiffs were entitled to the 'declarations' sought for.

Defendants' Submissions

[8] Counsel for the defendants on the other hand submitted that, merely as beneficiaries to the estate, the plaintiffs did not have any legal title or any right personally to commence this action, especially when there was already an executrix appointed in respect of the affairs of the estate. The matters complained of and for which remedies were applied for in this action were indeed within the purview of the executrix (the legal representative of the estate) and in this instant case there was the pending proceeding in Penang High Court Civil Suit No: 22-555-2008 on the same subject matter, in any case.

[9] The authorities cited in support of the above contention by the defendants included, the Federal Court decision in *Chor Phaik Har v. Farlim Properties Sdn Bhd* [1997] 4 CLJ 393; [1997] 3 MLJ 188, the Court of Appeal decision in *Law Hock Key & Anor v. Yap Meng Kan & Ors* [2008] 3 CLJ 470; [2008] 3 MLJ 470, the Federal Court in *Deraman & Ors v. Mek Yam* [1976] 1 LNS 20; [1977] 1 MLJ 52, and the Federal Court in *Khaw Poh Chhuan v. Ng Gaik Peng (f) & Yap Wan Chuan & 9 Ors* [1996] 2 CLJ 185; [1996] 1 MLJ 716.

Court's Assessment

[10] In my reading of the aforesaid authorities referred to me, it was indisputable that the general rule or principle upheld by the courts have consistently been that a beneficiary to a deceased's estate has no interest, legal or equitable, directly in any assets of the estate and consequently no legal title to commence an action independently of the legal representative duly appointed to administer the estate. This was the same whether the deceased died testate or intestate.

There was however an exception to this general rule recognised by the courts in special circumstances where a beneficiary could seek a declaratory judgment 'for the limited purpose of protecting and preserving the asset of the estate' especially if the legal representative to the estate had yet to be appointed.

[11] Peh Swee Chin FCJ speaking for the Federal Court in *Khaw Poh Chhuan v. Ng Gaik Peng & Yap Wan Chuan & Ors* had this to say about the rights of a residuary beneficiary:

> The observation of the learned judge is therefore quite right to the effect that the assignee, as a residuary beneficiary, has only a right to have the residuary estate of the deceased father properly administered, and applied for his benefit after the administration is completed, and such residuary beneficiary, until the administration is completed, has no interest, legal or equitable in any of the assets of the estate of the intestate. When administration is complete or completed, the net residue, which usually but not always comprises cash, is the divisible among the residuary beneficiaries, if more than one. In other words, a beneficiary can claim immediately his share of such divisible residue at that stage.
>
> The position of residuary beneficiary with regard to that assets of an intestate, as stated above, is indeed supported by rather impeccable authorities *viz Lord Sudeley & Ors v. AG* [1897] AC 11, *Dr. Barnado's Homes National Incorporated Association v. Commissioners for Special Purposes of the Income Tax Acts* [1921] 2 AC 1, *Lee Ah Thaw & Anor v. Lee Chun Tek* [1978] 1 MLJ 173 and *Law Hap Lien v. Henry Lo Siak Fin & Anor* [1983] 1 MLJ 381.
>
> For explaining further the expression, 'until the estate is fully administered', we think that it is fully administered after administrator has satisfied all testamentary expenses and debts (and in the case of a deceased person dying testate, in addition, all legacies and bequests etc), and before the satisfaction of expenses etc, the residuary beneficiary cannot yet point to any particular asset or land comprised in the estate and claim his share in it. Until the administration is completed, the administrator can, eg, select any particular asset for selling for paying debts and employ any other legitimate method of administration. The administrators, can of course determine the form of residue that can be divided among the residuary beneficiaries when the administration is completed, such form of residue may consist of specific land ...

[12] The Court of Appeal in *Law Hock Key & Anor v. Yap Meng Kan & Ors* made the following observations on the same point:

> With respect, we do not agree with the submission of the learned counsel for the plaintiffs on this issue. We are of the view that as the plaintiffs are claiming their deceased mother's right in the estate of her father Low Moh, deceased, the plaintiffs have to obtain the letters of administration in respect of the estate of their

mother in order to entitle them to bring this action against the defendants. They have to establish that they have legal title to sue the defendants. They are the beneficiaries of their mother's estate but they are not legal representative of the estate as they had not applied for the letter of administration in respect of their mother's estate. As such, they have not *locus standi* to bring this action against the defendants. This issue has been decided by the Federal Court in *Deraman & Ors v. Mek Yam* [1976] 1 LNS 20 whereby Ali FJ has made the following observation:

> Furthermore, the appellants have no legal title. They never had. They are only beneficiaries of the father's estate. The only person who could have legal title after their father's death would be the legal representatives of the estate. There was no evidence of any legal representatives having been appointed. On that ground also the appellants have no right bring an action under section 10(1)(a) of the Ordinance. The action ought to have been dismissed as the appellants have no right or cause of action.

[13] In *Chor Paik Har v. Farlim Properties Sdn Bhd* Mohamed Dzaidin FCJ (as he then was) commenting on a beneficiary's interest observed as follows:

> It must be observed at the outset that there is no clear authority for the proposition that a beneficiary under an intestacy has no interest in the property of a deceased person until the estate has been fully administered. In our view, however, there is much persuasive force in what is stated in the textbook on *The Law and Practice of Intestate Succession* by CH Sherrin and Bonehill. At p. 93 the learned authors opined as follows:
>
> > Questions accordingly arise as to the nature of the beneficiary's interest under an intestacy during the course of administration. Has he for instance, an interest which is capable of being bequeathed by his will or of being disclaimed?
> >
> > There is considerable authority on this point and the answer to the questions posed are to be found in the House of Lords decisions in *Lord Sudeley v. The Attorney General* [1987] AC 11 and *Dr. Barnado's Homes National Incorporated Association v. Commissioners For Sepcial Purposes of the Income Tax Acts* [1921] AC 1 and in the Privy Council decision in *Commissioner of Stamp Duties (Queensland) v. Livingston* [1965] AC 694. Although these cases were all

concerned with testate succession, the principles stated are usually regarded as being applicable equally to the nature of a beneficiary's right on intestacy. The basic principle appears from the *Barnado*'s case, where it was clearly stated:

> When the personal estate of a testator has been fully administered by his executors and the net residue ascertained, the residuary legatee is entitled to have the residue as so ascertained, with any accrued income, transferred and paid to him: but until that time, he has no property in any specific investment forming part of the estate or in the income from any such investment, and both *corpus* and income are the property of the executors and are applicable by them as a mixed fund for the purposes of administration.

Based on the above authority I arrived at the conclusion that a beneficiary under intestacy has no interest or property in the personal estate of the deceased until the estate had been fully administered and the distribution made. In the instant case, the letter of 9 June 1991 was written when the deceased was still alive. It was also written at a time when the estate had not been fully administered. Thus GGP could not have the lawful authority to write the two letters on behalf of the deceased, himself or his sister. I therefore ruled that the plaintiff had no cause action against the defendant based on the two letters.

[14] That a beneficiary may seek a declaratory relief however for the limited purpose of protecting or preserving the asset of the estate was an exception rather than the rule was clearly evident from the following excerpts from the judgment of Arifin Zakaria FCJ (as he then was) in *Al Rashidy & Ors v. Rosman Roslan*:

> Thus in deciding whether the appellants have the *locus standi* or not in instituting this action, it is necessary to determine what is the nature of the appellants' claim ...

Commenting on the judgment of Chao Hick Tin J in the Singapore case of *Omar Ali Mohd & Ors v. Syed Jafaralsadeg Abdulkadir Alhadad & Ors*, our Federal Court there (*Al Rashidy & Ors*) went on to underline the rationale for such an exception in the following words:

> ... that the plaintiffs were not suing on behalf of the estate. They were suing in their own capacity as beneficiaries of the estate for a declaration to protect the property of the estate and to prevent the sale of the property to the fifth defendant from going through. This they had the *locus standi* to do as they had at least an equity in the estate of the intestate.

[15] The Federal Court in its judgment in *Al Rashidy & Ors v. Rosman Roslan*, in my reading of that case, first affirmed the exception to the rule as a matter of principle of law and then went on to apply that principle in the particular circumstances obtaining in that case and the following words bear this out most pertinently:

> 20. ... Quite apart from that we also hold that the beneficiaries in the present case have at least an equity in the estate of the deceased to entitle them to seek a declaratory judgment. Thus, on the above grounds are agree with the learned counsel for the appellants that the appellants in this case had the *locus standi* to commence this action at least for the limited purpose of protecting and preserving the asset of the estate.
>
> 21. In the present case the High Court found that the title to the said land was obtained by the respondent through fraud and declared that the transfer of the said land to the respondent was null and void. The Court ordered the respondent to transfer or cause to be transferred the said land to the appellants. The Court of Appeal agreed with the finding of the High Court that the respondent had obtained the title to the said land through fraudulent means but because of lack of *locus standi* ordered the said land to be retransferred to the respondent, but in the mean time ordered that a Registrar's Caveat be lodged against the said land pending disposal of the suit to be filed by the appellants.
>
> 22. Now, in view of our finding that the appellants do have the *locus standi* to commence legal proceeding to protect and preserve the asset of the estate we hold that the appellants are entitled to the order as prayed for in prayer (c) of the claim. But as beneficiaries, we hold that the appellants are not entitled to claim for general and special damages on behalf of the estate; such a claim can only be made by the legal representative of the estate

There was special circumstances in that case that called for that intervention of the court by allowing for declaratory orders only to 'protect and preserve' the assets of the estate. To be particularly noted to here was the caveat further postulated by the

Federal Court that the beneficiaries were not entitled to claim for general or special damages, which could only be pursued by the legal representative on behalf of the estate.

[16] Returning then to the facts of the instant case, an examination of the relief sought by the plaintiff listed damages for themselves personally (general, exemplary, aggravated) and also for an order to transfer interest in Lot 7683 directly to the plaintiffs. Even the 'declarations' sought was not to protect or preserve the assets of the estate. Although couched (or I would say window-dressed) as declarations to nullify transfer of shares or of the land-Lot 7683, the effect of what was being pursued by the plaintiffs in this action was to secure for themselves interest in the Lot 7683 directly. (It bears repetition here that Lot 7683 had already been transferred to the eighth defendant and the caveats by the estate and the first plaintiff had been removed by orders of court after proper adjudication.

[17] By no measure was the situation in this instant case one that would qualify to be treated as an exception of the nature sanctioned by the Federal Court in its decision in *Al Rashidy & Ors v. Rosman Roslan*. The plaintiffs and their counsel were totally off the mark, in my evaluation, in their contention that the decision in *Al Rashidy & Ors v. Rosman Roslan* gave the plaintiffs as mere beneficiaries of the estate a right to bring separate and independent action as done here. In any case, the relief sought was not confined to declaratory orders.

[18] It need be highlighted here that the plaintiffs' claim in this suit was further against the backdrop of there being in existence a duly appointed and recognised executrix in respect of the estate to advance the rights and interest of the estate, and what more where there was still pending in court litigation on the same subject commenced by that executrix for similar remedies (Penang High Court Civil Suit No: 22-555-2008) as was basically sought here by the plaintiffs as beneficiaries of the estate.

The defendants were, also in my assessment, more than justified in their further contention that the plaintiffs' action as a whole was a vexatious, frivolous one and an abuse of the process of the court, rightfully qualifying it as a plain and obvious case to be struck out under O. 18 r. 19 of the Rules of the High Court 1980.

I did not have to embark into such an examination as the preliminary issue to be decided by consent here was essentially whether the plaintiffs were competent or had *locus standi* to prosecute this action against the defendants.

Conclusion

[19] I was not for the reasons set out above persuaded by the submissions of the plaintiffs' counsel, that the plaintiffs had *locus standi* or was otherwise competent to bring an action against any or all of the defendants for the remedies of the nature applied for in the writ and statement of claim. There were no special circumstances for any exception to be made on the facts of this case and nor was the relief sought by the plaintiffs in this action 'declarations' only to 'protect or preserve the assets' of the estate, even by any stretch of argument. It was also not as if the plaintiffs as beneficiaries of the estate were left without any remedy. The executrix on behalf of the estate was still engaged in and pursuing Penang High Court Civil Suit No: 22-555-2008 on the same subject and issues in controversy, if at all.

[20] In the result, I ordered that the writ and statement of claim be struck out.

I also awarded the following costs to the defendants, as I was convinced that the defendants had been dragged into the fray unnecessarily and in a 'broad-brush' sweep by the plaintiffs, more, in my view, to cause harassment to the defendants rather than the plaintiffs' premise to bring this action being based or grounded upon any sound or sustainable legal foundation in the first place.

1. On Enclosure 7 - 1st & 2nd Defendants (Messrs Sitham & Co) – RM15,000

2. On Enclosure 54 - 5th Defendant (Messrs Sitham & Co) – RM15,000

3. On Enclosure 56 - 6th Defendant (Messrs Sitham & Co) – RM15,000

4. On Enclosure 9 - 3rd & 4th Defendants (Messrs Nava and Associates) – RM15,000

5. On Enclosure 23 -
7th Defendant
(Messrs Balvinder Singh & Co) – RM15,000

6. On Enclosure 11 - 3rd, 11th,
12th, 13th and 14th Defendants
(Messrs Sri Dev & Naila) – RM15,000

7. On Enclosure 30 - 9th Defendant
(Messrs Christina Chia Law Chambers) – RM15,000

8. On Enclosure 27 - 10th Defendant
(Messrs C.S. Law & Partner) – RM15,000